General Assembly

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Agenda items 132 and 142

Resolution adopted by the General Assembly on 4 December 2013

[*on the report of the Fifth Committee (A/68/612)*]

68/21. Report on the activities of the Office of Internal Oversight Services

The General Assembly,

I

Activities of the Office of Internal Oversight Services

Recalling its resolutions 48/218 B of 29 July 1994, 54/244 of 23 December 1999, 59/272 of 23 December 2004, 60/259 of 8 May 2006, 63/265 of 24 December 2008, 64/232 of 22 December 2009, 64/263 of 29 March 2010, 65/250 of 24 December 2010, 66/236 of 24 December 2011 and 67/258 of 12 April 2013,

Having considered the report of the Office of Internal Oversight Services on its activities for the period from 1 July 2012 to 30 June 2013,[1]

1. *Reaffirms* its primary role in considering and taking action on reports submitted to it;

2. *Also reaffirms* its oversight role and the role of the Fifth Committee in administrative and budgetary matters;

3. *Further reaffirms* the independence and the separate and distinct roles of the internal and external oversight mechanisms;

4. *Recalls* that the Office of Internal Oversight Services of the Secretariat shall exercise operational independence relating to the performance of its internal oversight functions, under the authority of the Secretary-General, in accordance with the relevant resolutions;

5. *Encourages* United Nations internal and external oversight bodies to further enhance the level of cooperation with one another, such as through joint work-planning sessions, without prejudice to the independence of each;

6. *Takes note* of the report of the Office;[1]

[1] A/68/337 (Part I) and Add.1.

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7. *Emphasizes* the importance to effective internal oversight of good cooperation at all levels between management and the Office;

8. *Requests* the Secretary-General to ensure that all relevant resolutions pertaining to the work of the Office are brought to the attention of the relevant managers;

9. *Also requests* the Secretary-General to ensure that all relevant resolutions, including those of a cross-cutting nature, are brought to the attention of relevant managers and that the Office also takes those resolutions into account in the conduct of its activities;

10. *Further requests* the Secretary-General to continue to ensure the full implementation of the accepted recommendations of the Office, including those relating to cost avoidance, recovery of overpayments, efficiency gains and other improvements, in a prompt and timely manner, and to provide detailed justifications in cases in which recommendations of the Office are not accepted;

11. *Encourages* the Office, in future annual reports, to further enhance its analysis of general trends and strategic challenges regarding internal oversight in the United Nations and to include an update of all critical recommendations, taking into account the risk category, the target date for implementation and the office to be held accountable for such implementation;

12. *Notes* the role of the Management Committee in monitoring closely the implementation of the recommendations of oversight bodies, and stresses the importance of follow-up with programme managers to ensure the full implementation of those recommendations in a prompt and timely manner;

13. *Reaffirms* that the Board of Auditors and the Joint Inspection Unit shall continue to be provided with copies of all reports produced by the Office, requests that those reports be made available within one month of their finalization, and emphasizes the need for comments by the Board and the Unit, as appropriate;

14. *Recalls* paragraph 68 of the report of the Independent Audit Advisory Committee on its activities for the period from 1 August 2012 to 31 July 2013[2] regarding the proposal to transfer all investigations to the Office in the long term, and in this regard requests the Secretary-General to report thereon to the General Assembly by no later than the main part of its sixty-ninth session;

15. *Encourages* the Office to make every effort to ensure that oversight assignments by the Office, in particular investigations, are completed in a timely manner;

16. *Emphasizes* the need for the Office to continue to refine its risk-based workplan in order to ensure that it fully captures high-risk areas, such as those relating to procurement activities at the mission level;

17. *Notes* the external quality reviews conducted in different divisions of the Office, and looks forward to receiving updates on the implementation of the recommendations of those reviews in the context of future annual reports;

18. *Welcomes* the efforts made in addressing vacancy rates in the Office, and in this regard encourages the Secretary-General to continue to make every effort to fill the remaining vacant posts, particularly in the Investigations Division and in the

[2] A/68/273.

field, in accordance with the relevant provisions governing recruitment in the United Nations;

19. *Reaffirms* section III of its resolution 67/258;

II

Activities of the Independent Audit Advisory Committee

Recalling its resolutions 61/275 of 29 June 2007, 64/263, section II of its resolution 66/236 and section II of its resolution 67/258,

Having considered the report of the Independent Audit Advisory Committee on its activities for the period from 1 August 2012 to 31 July 2013,

1. *Notes with appreciation* the work of the Independent Audit Advisory Committee;

2. *Reaffirms* the terms of reference of the Committee, as contained in the annex to its resolution 61/275;

3. *Endorses* the observations, comments and recommendations contained in paragraphs 16, 19, 22, 24, 27, 29, 33, 38, 41, 42, 45, 50, 54, 56, 58, 61, 63, 65, 68, 71, 76 and 77 of the report of the Committee;

4. *Recalls* paragraph 13 of its resolution 64/263, and in this regard invites the Committee, in the context of its terms of reference, to continue to provide advice to the General Assembly on relevant issues relating to the effectiveness, efficiency and impact of the audit activities and other oversight functions of the Office, as it deems necessary.

59th plenary meeting
4 December 2013